

TAX TABLES

The two tax tables used for Individual Income Tax are listed below. A brief synopsis of when a form should be used is also listed. For the complete set of qualifications of when a particular tax table may be used, refer to the instructions for the type of form you are filling out.

Table 1 - Low Income Tax Table

This table can be used with forms AR1000, AR1000NR, AR1000S, AR1000A, and AR1000ANR. Use the income lines listed for each particular form below along with your filing status to see if you qualify to use this tax table. **NOTE:** The standard deduction and the working taxpayer credit are incorporated into the low income tax table. You can not use this table if you take the standard deduction or if you itemize your deductions in calculating your net taxable income.

Table 2 - Regular Tax Table

This table can be used with forms AR1000, AR1000NR, AR1000S, AR1000A, AR1000ANR, AR1002, and AR1002NR. Use the income lines for each particular form below to figure your taxes. You must use this tax table if you itemize your deductions or if you are filing a Fiduciary Tax Return.

The proper line numbers that are used to figure your tax from the tax tables are listed below. Refer to the instructions for each tax form to see if you qualify to use a particular tax table.

AR1000 Full Year Resident Individual Income Tax

Use the Net Taxable Income on Lines 37A and 37B to figure your tax.

AR1000NR Part Year & Nonresident Individual Income Tax

Use the Net Taxable Income on Lines 37A and 37B to figure your tax.

AR1000S Short Form - Individual Income Tax

Use the Total Income on Lines 13A and 13B to figure your tax.

AR1000A Amended Individual Income Tax - Full Year Resident

Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form.

AR1000ANR Amended Individual Income Tax - Part Year & Nonresident

Use the Net Taxable Income on Lines 12A and 12B of the amended income portion of the form. Do not use the amount from Column C to figure the tax from the tax table.

AR1002 Fiduciary Income Tax - Resident Trusts

You can only use Tax Table 2 - The Fiduciary Tax Table is the same as the Regular Tax Table. Use the Net Taxable Income on Line 15 to figure your tax.

AR1002NR Fiduciary Income Tax - Nonresident Trusts

You can only use Tax Table 2 - The Fiduciary Tax Table is the same as the Regular Tax Table. Use the Net Taxable Income on Line 15 to figure your tax.

1999 Low Income Tax Table

QUALIFICATIONS:

1. Your adjusted gross income from all sources must fall within the limits of this table based on your filing status.
2. Married couples must file a joint return (Filing Status 2) in order to qualify to use this table.
3. Find your adjusted gross income from Line 35, AR1000/AR1000NR in the table below. Your tax is listed to the right of this amount. Enter the tax amount on Line 38, AR1000/AR1000NR.
4. If you use the \$6,000 exclusion for military compensation pay or any employer sponsored pension income, you do not qualify.
5. If you itemize your deductions or take the standard deduction, you must use the Regular Tax Table 2.

Single Taxpayer (FILING Status 1)		
IF YOUR ADJUSTED GROSS INCOME IS		TAX
FROM	TO	
0	7,800	0
7,801	7,900	21.00
7,901	8,000	22.00
8,001	8,100	33.00
8,101	8,200	35.00
8,201	8,300	36.00
8,301	8,400	38.00
8,401	8,500	39.00
8,501	8,600	41.00
8,601	8,700	42.00
8,701	8,800	44.00
8,801	8,900	45.00
8,901	9,000	47.00
9,001	9,100	48.00
9,101	9,200	50.00
9,201	9,300	51.00
9,301	9,400	79.00
9,401	9,500	81.00
9,501	9,600	83.00
9,601	9,700	85.00
9,701	9,800	87.00
9,801	9,900	89.00
9,901	10,000	91.00
10,001	10,100	94.00
10,101	10,200	96.00
10,201	10,300	98.00
10,301	10,400	100.00
10,401	10,500	102.00
10,501	10,600	104.00
10,601	10,700	106.00
10,701	10,800	108.00
10,801	10,900	110.00
10,901	11,000	112.00
11,001	11,100	115.00
11,101	11,200	118.00
11,201	11,300	120.00
11,301	11,400 *	123.00

*Above \$11,400, use Standard or Itemized Deductions and Regular Tax Table 2

Married Filing Joint or Qualifying Widow(er) (FILING STATUS 2 or 6)		
IF YOUR ADJUSTED GROSS INCOME IS		TAX
FROM	TO	
0	15,500	0
15,501	15,600	80.00
15,601	15,700	81.00
15,701	15,800	83.00
15,801	15,900	84.00
15,901	16,000	86.00
16,001	16,100	116.00
16,101	16,200 *	118.00

*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2

Head of Household (FILING STATUS 3)		
IF YOUR ADJUSTED GROSS INCOME IS		TAX
FROM	TO	
0	12,100	0
12,101	12,200	42.00
12,201	12,300	43.00
12,301	12,400	44.00
12,401	12,500	45.00
12,501	12,600	46.00
12,601	12,700	47.00
12,701	12,800	48.00
12,801	12,900	49.00
12,901	13,000	50.00
13,001	13,100	84.00
13,101	13,200	85.00
13,201	13,300	87.00
13,301	13,400	88.00
13,401	13,500	90.00
13,501	13,600	91.00
13,601	13,700	93.00
13,701	13,800	94.00
13,801	13,900	96.00
13,901	14,000	97.00
14,001	14,100	99.00
14,101	14,200	100.00
14,201	14,300	102.00
14,301	14,400	103.00
14,401	14,500	105.00
14,501	14,600	106.00
14,601	14,700	108.00
14,701	14,800	109.00
14,801	14,900	111.00
14,901	15,000	112.00
15,001	15,100	114.00
15,101	15,200	115.00
15,201	15,300	203.00
15,301	15,400	205.00
15,401	15,500	208.00
15,501	15,600	210.00
15,601	15,700	213.00
15,701	15,800	215.00
15,801	15,900	218.00
15,901	16,000	220.00
16,001	16,100	223.00
16,101	16,200 *	225.00

*Above \$16,200, use Standard or Itemized Deductions and Regular Tax Table 2

1999 Regular Tax Table 2

Instructions:

- Find your net taxable income from Line 37, AR1000/AR1000NR in the table below. Your tax is listed to the right of this amount. Enter the tax amount on Line 38.
- Married couples must use the same filing status and tax table - if one spouse uses the Regular Tax Table 2 then both must use the Regular Tax Table 2.
- Be sure to prorate itemized deductions between you and your spouse and subtract them from Line 35 before using the tax table.

If Your Income, Line 37, is			If Your Income, Line 37, is			If Your Income, Line 37, is		
As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS	As Much As	But Less Than	YOUR TAX IS
			5,000			10,000		
0	100	1	5,000	5,100	80	10,000	10,100	253
100	200	2	5,100	5,200	82	10,100	10,200	257
200	300	3	5,200	5,300	85	10,200	10,300	262
300	400	4	5,300	5,400	87	10,300	10,400	266
400	500	5	5,400	5,500	90	10,400	10,500	271
500	600	6	5,500	5,600	92	10,500	10,600	275
600	700	7	5,600	5,700	95	10,600	10,700	280
700	800	8	5,700	5,800	97	10,700	10,800	284
800	900	9	5,800	5,900	100	10,800	10,900	289
900	1,000	10	5,900	6,000	102	10,900	11,000	293
1,000			6,000			11,000		
1,000	1,100	11	6,000	6,100	105	11,000	11,100	298
1,100	1,200	12	6,100	6,200	108	11,100	11,200	302
1,200	1,300	13	6,200	6,300	111	11,200	11,300	307
1,300	1,400	14	6,300	6,400	115	11,300	11,400	311
1,400	1,500	15	6,400	6,500	118	11,400	11,500	316
1,500	1,600	16	6,500	6,600	122	11,500	11,600	320
1,600	1,700	17	6,600	6,700	125	11,600	11,700	325
1,700	1,800	18	6,700	6,800	129	11,700	11,800	329
1,800	1,900	19	6,800	6,900	132	11,800	11,900	334
1,900	2,000	20	6,900	7,000	136	11,900	12,000	338
2,000			7,000			12,000		
2,000	2,100	21	7,000	7,100	139	12,000	12,100	343
2,100	2,200	22	7,100	7,200	143	12,100	12,200	347
2,200	2,300	23	7,200	7,300	146	12,200	12,300	352
2,300	2,400	24	7,300	7,400	150	12,300	12,400	356
2,400	2,500	25	7,400	7,500	153	12,400	12,500	361
2,500	2,600	26	7,500	7,600	157	12,500	12,600	365
2,600	2,700	27	7,600	7,700	160	12,600	12,700	370
2,700	2,800	28	7,700	7,800	164	12,700	12,800	374
2,800	2,900	29	7,800	7,900	167	12,800	12,900	379
2,900	3,000	30	7,900	8,000	171	12,900	13,000	383
3,000			8,000			13,000		
3,000	3,100	31	8,000	8,100	174	13,000	13,100	388
3,100	3,200	32	8,100	8,200	178	13,100	13,200	392
3,200	3,300	35	8,200	8,300	181	13,200	13,300	397
3,300	3,400	37	8,300	8,400	185	13,300	13,400	401
3,400	3,500	40	8,400	8,500	188	13,400	13,500	406
3,500	3,600	42	8,500	8,600	192	13,500	13,600	410
3,600	3,700	45	8,600	8,700	195	13,600	13,700	415
3,700	3,800	47	8,700	8,800	199	13,700	13,800	419
3,800	3,900	50	8,800	8,900	202	13,800	13,900	424
3,900	4,000	52	8,900	9,000	206	13,900	14,000	428
4,000			9,000			14,000		
4,000	4,100	55	9,000	9,100	209	14,000	14,100	433
4,100	4,200	57	9,100	9,200	213	14,100	14,200	437
4,200	4,300	60	9,200	9,300	217	14,200	14,300	442
4,300	4,400	62	9,300	9,400	221	14,300	14,400	446
4,400	4,500	65	9,400	9,500	226	14,400	14,500	451
4,500	4,600	67	9,500	9,600	230	14,500	14,600	455
4,600	4,700	70	9,600	9,700	235	14,600	14,700	460
4,700	4,800	72	9,700	9,800	239	14,700	14,800	464
4,800	4,900	75	9,800	9,900	244	14,800	14,900	469
4,900	5,000	77	9,900	10,000	248	14,900	15,000	473

(Rev 8/99)

1999 Regular Tax Table 2

If Your Income, Line 37, is		YOUR TAX IS	If Your Income, Line 37, is		YOUR TAX IS	If Your Income, Line 37, is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
15,000			21,000			27,000		
15,000	15,100	478	21,000	21,100	834	27,000	27,100	1,211
15,100	15,200	482	21,100	21,200	840	27,100	27,200	1,218
15,200	15,300	487	21,200	21,300	846	27,200	27,300	1,225
15,300	15,400	492	21,300	21,400	852	27,300	27,400	1,232
15,400	15,500	498	21,400	21,500	858	27,400	27,500	1,239
15,500	15,600	504	21,500	21,600	864	27,500	27,600	1,246
15,600	15,700	510	21,600	21,700	870	27,600	27,700	1,253
15,700	15,800	516	21,700	21,800	876	27,700	27,800	1,260
15,800	15,900	522	21,800	21,900	882	27,800	27,900	1,267
15,900	16,000	528	21,900	22,000	888	27,900	28,000	1,274
16,000			22,000			28,000		
16,000	16,100	534	22,000	22,100	894	28,000	28,100	1,281
16,100	16,200	540	22,100	22,200	900	28,100	28,200	1,288
16,200	16,300	546	22,200	22,300	906	28,200	28,300	1,295
16,300	16,400	552	22,300	22,400	912	28,300	28,400	1,302
16,400	16,500	558	22,400	22,500	918	28,400	28,500	1,309
16,500	16,600	564	22,500	22,600	924	28,500	28,600	1,316
16,600	16,700	570	22,600	22,700	930	28,600	28,700	1,323
16,700	16,800	576	22,700	22,800	936	28,700	28,800	1,330
16,800	16,900	582	22,800	22,900	942	28,800	28,900	1,337
16,900	17,000	588	22,900	23,000	948	28,900	29,000	1,344
17,000			23,000			29,000		
17,000	17,100	594	23,000	23,100	954	29,000	29,100	1,351
17,100	17,200	600	23,100	23,200	960	29,100	29,200	1,358
17,200	17,300	606	23,200	23,300	966	29,200	29,300	1,365
17,300	17,400	612	23,300	23,400	972	29,300	29,400	1,372
17,400	17,500	618	23,400	23,500	978	29,400	29,500	1,379
17,500	17,600	624	23,500	23,600	984	29,500	29,600	1,386
17,600	17,700	630	23,600	23,700	990	29,600	29,700	1,393
17,700	17,800	636	23,700	23,800	996	29,700	29,800	1,400
17,800	17,900	642	23,800	23,900	1,002	29,800	29,900	1,407
17,900	18,000	648	23,900	24,000	1,008	29,900	30,000	1,414
18,000			24,000			30,000		
18,000	18,100	654	24,000	24,100	1,014	30,000	30,100	1,421
18,100	18,200	660	24,100	24,200	1,020	30,100	30,200	1,428
18,200	18,300	666	24,200	24,300	1,026	30,200	30,300	1,435
18,300	18,400	672	24,300	24,400	1,032	30,300	30,400	1,442
18,400	18,500	678	24,400	24,500	1,038	30,400	30,500	1,449
18,500	18,600	684	24,500	24,600	1,044	30,500	30,600	1,456
18,600	18,700	690	24,600	24,700	1,050	30,600	30,700	1,463
18,700	18,800	696	24,700	24,800	1,056	30,700	30,800	1,470
18,800	18,900	702	24,800	24,900	1,062	30,800	30,900	1,477
18,900	19,000	708	24,900	25,000	1,068	30,900	31,000	1,484
19,000			25,000			31,000		
19,000	19,100	714	25,000	25,100	1,074	31,000	31,100	1,491
19,100	19,200	720	25,100	25,200	1,080	31,100	31,200	1,498
19,200	19,300	726	25,200	25,300	1,086	31,200	31,300	1,505
19,300	19,400	732	25,300	25,400	1,092	31,300	31,400	1,512
19,400	19,500	738	25,400	25,500	1,099	31,400	31,500	1,519
19,500	19,600	744	25,500	25,600	1,106	31,500	31,600	1,526
19,600	19,700	750	25,600	25,700	1,113	31,600	31,700	1,533
19,700	19,800	756	25,700	25,800	1,120	31,700	31,800	1,540
19,800	19,900	762	25,800	25,900	1,127	31,800	31,900	1,547
19,900	20,000	768	25,900	26,000	1,134	31,900	32,000	1,554
20,000			26,000			32,000		
20,000	20,100	774	26,000	26,100	1,141	32,000	32,100	1,561
20,100	20,200	780	26,100	26,200	1,148	32,100	32,200	1,568
20,200	20,300	786	26,200	26,300	1,155	32,200	32,300	1,575
20,300	20,400	792	26,300	26,400	1,162	32,300	32,400	1,582
20,400	20,500	798	26,400	26,500	1,169	32,400	32,500	1,589
20,500	20,600	804	26,500	26,600	1,176	32,500	32,600	1,596
20,600	20,700	810	26,600	26,700	1,183	32,600	32,700	1,603
20,700	20,800	816	26,700	26,800	1,190	32,700	32,800	1,610
20,800	20,900	822	26,800	26,900	1,197	32,800	32,900	1,617
20,900	21,000	828	26,900	27,000	1,204	32,900	33,000	1,624

(Rev 8/99)

1999 Regular Tax Table 2

If Your Income, Line 37, is		YOUR TAX IS	If Your Income, Line 37, is		YOUR TAX IS	If Your Income, Line 37, is		YOUR TAX IS
As Much As	But Less Than		As Much As	But Less Than		As Much As	But Less Than	
33,000			39,000			45,000		
33,000	33,100	1,631	39,000	39,100	2,051	45,000	45,100	2,471
33,100	33,200	1,638	39,100	39,200	2,058	45,100	45,200	2,478
33,200	33,300	1,645	39,200	39,300	2,065	45,200	45,300	2,485
33,300	33,400	1,652	39,300	39,400	2,072	45,300	45,400	2,492
33,400	33,500	1,659	39,400	39,500	2,079	45,400	45,500	2,499
33,500	33,600	1,666	39,500	39,600	2,086	45,500	45,600	2,506
33,600	33,700	1,673	39,600	39,700	2,093	45,600	45,700	2,513
33,700	33,800	1,680	39,700	39,800	2,100	45,700	45,800	2,520
33,800	33,900	1,687	39,800	39,900	2,107	45,800	45,900	2,527
33,900	34,000	1,694	39,900	40,000	2,114	45,900	46,000	2,534
34,000			40,000			46,000		
34,000	34,100	1,701	40,000	40,100	2,121	46,000	46,100	2,541
34,100	34,200	1,708	40,100	40,200	2,128	46,100	46,200	2,548
34,200	34,300	1,715	40,200	40,300	2,135	46,200	46,300	2,555
34,300	34,400	1,722	40,300	40,400	2,142	46,300	46,400	2,562
34,400	34,500	1,729	40,400	40,500	2,149	46,400	46,500	2,569
34,500	34,600	1,736	40,500	40,600	2,156	46,500	46,600	2,576
34,600	34,700	1,743	40,600	40,700	2,163	46,600	46,700	2,583
34,700	34,800	1,750	40,700	40,800	2,170	46,700	46,800	2,590
34,800	34,900	1,757	40,800	40,900	2,177	46,800	46,900	2,597
34,900	35,000	1,764	40,900	41,000	2,184	46,900	47,000	2,604
35,000			41,000			47,000		
35,000	35,100	1,771	41,000	41,100	2,191	47,000	47,100	2,611
35,100	35,200	1,778	41,100	41,200	2,198	47,100	47,200	2,618
35,200	35,300	1,785	41,200	41,300	2,205	47,200	47,300	2,625
35,300	35,400	1,792	41,300	41,400	2,212	47,300	47,400	2,632
35,400	35,500	1,799	41,400	41,500	2,219	47,400	47,500	2,639
35,500	35,600	1,806	41,500	41,600	2,226	47,500	47,600	2,646
35,600	35,700	1,813	41,600	41,700	2,233	47,600	47,700	2,653
35,700	35,800	1,820	41,700	41,800	2,240	47,700	47,800	2,660
35,800	35,900	1,827	41,800	41,900	2,247	47,800	47,900	2,667
35,900	36,000	1,834	41,900	42,000	2,254	47,900	48,000	2,674
36,000			42,000			48,000		
36,000	36,100	1,841	42,000	42,100	2,261	48,000	48,100	2,681
36,100	36,200	1,848	42,100	42,200	2,268	48,100	48,200	2,688
36,200	36,300	1,855	42,200	42,300	2,275	48,200	48,300	2,695
36,300	36,400	1,862	42,300	42,400	2,282	48,300	48,400	2,702
36,400	36,500	1,869	42,400	42,500	2,289	48,400	48,500	2,709
36,500	36,600	1,876	42,500	42,600	2,296	48,500	48,600	2,716
36,600	36,700	1,883	42,600	42,700	2,303	48,600	48,700	2,723
36,700	36,800	1,890	42,700	42,800	2,310	48,700	48,800	2,730
36,800	36,900	1,897	42,800	42,900	2,317	48,800	48,900	2,737
36,900	37,000	1,904	42,900	43,000	2,324	48,900	49,000	2,744
37,000			43,000			49,000		
37,000	37,100	1,911	43,000	43,100	2,331	49,000	49,100	2,751
37,100	37,200	1,918	43,100	43,200	2,338	49,100	49,200	2,758
37,200	37,300	1,925	43,200	43,300	2,345	49,200	49,300	2,765
37,300	37,400	1,932	43,300	43,400	2,352	49,300	49,400	2,772
37,400	37,500	1,939	43,400	43,500	2,359	49,400	49,500	2,779
37,500	37,600	1,946	43,500	43,600	2,366	49,500	49,600	2,786
37,600	37,700	1,953	43,600	43,700	2,373	49,600	49,700	2,793
37,700	37,800	1,960	43,700	43,800	2,380	49,700	49,800	2,800
37,800	37,900	1,967	43,800	43,900	2,387	49,800	49,900	2,807
37,900	38,000	1,974	43,900	44,000	2,394	49,900	50,000	2,814
38,000			44,000			PLEASE NOTE: For \$50,000 and over, \$2,814 + 7% of the excess over \$50,000.		
38,000	38,100	1,981	44,000	44,100	2,401			
38,100	38,200	1,988	44,100	44,200	2,408			
38,200	38,300	1,995	44,200	44,300	2,415			
38,300	38,400	2,002	44,300	44,400	2,422			
38,400	38,500	2,009	44,400	44,500	2,429			
38,500	38,600	2,016	44,500	44,600	2,436			
38,600	38,700	2,023	44,600	44,700	2,443			
38,700	38,800	2,030	44,700	44,800	2,450			
38,800	38,900	2,037	44,800	44,900	2,457			
38,900	39,000	2,044	44,900	45,000	2,464			